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ABSTRACT

This study examined the help-seeking propensities of college students enrolled in a "Principles of Financial Accounting I" course. A total of 364 students responded to a questionnaire on various aspects of help-seeking behavior. It was found that the most frequently used source of help was friends or classmates, followed by the instructor and the solutions manual. In terms of improving performance, help provided by the instructor was valued the most favorably. With respect to threat to self-esteem, 64 percent of the students viewed help-seeking as a positive way to solve a problem. However, for each source available, a substantial number of students (9.1 percent to 20.3 percent) agreed or strongly agreed that seeking help was a personal admission of failure. Contacting the instructor was perceived as being the most threatening. (Contains 20 references.) (MDM)

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HELP-SEEKING BEHAVIORS OF ACCOUNTING PRINCIPLES I STUDENTS

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Abstract

The purpose of this study was to explore the help-seeking propensities of accounting principles students. The authors are aware of no prior research dealing with help-seeking in college level accounting courses. This study addressed four aspects of help-seeking. First, we identified the extent to which students reported using various sources of help. Next, students were asked to assess the value of each source of help. The third aspect of concern addressed the extent to which threat to self-esteem inhibited students' help-seeking. Finally we investigated the impact of gender on the help-seeking behaviors of students.

Data were collected from students enrolled in Principles of Financial Accounting I classes. The students completed a questionnaire on the day they took the final exam for the course. Useable responses were obtained from 364 students.

The most frequently used source of help was friends or classmates, followed by the instructor and the solutions manual. In terms of improving performance, help provided by instructors was valued the most favorably. With respect to threat to self-esteem, sixty-four percent of the students viewed help-seeking as a positive way to solve a problem. However, for each source available, a substantial number of students (9.1% - 20.3%) did agree or strongly agree that seeking help was a personal admission of failure. Contacting the instructor was perceived as being the most threatening. Results also indicated that gender does not appear to influence academic help-seeking Principles of Financial Accounting I class.

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One of the first business courses that "pre-business majors" attempt is the Principles of Financial Accounting I course. Unfortunately, unsuccessful completion rates for this course can be quite high. For example, at one school, it was reported that the percentage of below C grades awarded in Introductory Financial Accounting courses was as high as 45% (Doran, Bouillon, and Smith, 1991).

Often, those students who could benefit the most from seeking academic assistance are also the most unlikely to seek it (Ames and Lau, 1982; Good, 1981; Karabenick and Knapp, 1988). Typical sources of academic assistance include friends, instructors, and tutors. As the textbook market becomes more and more competitive for the Introductory Principles of Accounting courses, publishers are beginning to offer additional self-study aids. Examples include video tapes and computerized tutorials. A challenge that faces accounting faculty is "effectively" encouraging students to seek a variety of academic assistance alternatives. Effectiveness implies not only providing appropriate motivation, but also getting students to take advantage of the help opportunities available.

PURPOSE AND LITERATURE REVIEW

The purpose of this study was to explore the help-seeking propensities of students enrolled in the Principles of Financial Accounting I course. We are aware of no research to date which specifically addresses the help-seeking behavior of students enrolled in accounting classes.

Prior to the late 1970s, the majority of research dealing with helping relationships focused on the attributes of professional service providers rather than the recipients of help [Gross and McMullen, 1983]. By the early 1980s attention began to focus on individuals who needed help and their reasons for obtaining or avoiding it [Gross and McMullen, 1983; Fisher et al.,'1982; Nadler and Fisher, 1983]. These studies, however, originated primarily in the fields of psychology, medicine, and mental health. The studies that did address academic help-seeking were primarily at the K-12 levels [Good, 1980; Nelson-LeGall, 1981]. To date most of the research concerning academic help-seeking remains at these levels [Good et al., 1987; Nelson-LeGall, 1987; Newman, 1990; Newman and Goldin, 1992].

Few studies exist at the college level [Ames and Lau, 1982; Knapp and Karabenick, 1988; Karabenick and Knapp, 1991; Pliner and Brown, 1985; Tessler, and Schwartz, 1972]. However, these studies involved other disciplines or students use of institutional support facilities.

The research questions addressed by this study were as follows:

1. To what extent were Principles of Financial Accounting I students using the various sources of help available?

2. How did students perceive the value of various sources of help with respect to getting a better than expected grade in the Principles of Financial Accounting I course?

3. To what extent did Principles of Financial Accounting I students view seeking help as a threat to their self-esteem?

4. Did gender differences exist with respect to help-seeking in Principles of Financial Accounting I classes?

First of all, we assessed the extent to which various sources of help were being utilized by our students. Identifying utilization, we felt, was the first step necessary in evaluating the academic assistance system available to students enrolled in the introductory classes. Knapp and Karabenick [1988] examined the utilization of formal and informal public sources of help. They found that students enrolled in a general psychology course were most likely to obtain help from friends (63%), other students in their class (57%), and finally instructors (53%). Private sources of help were not included as possible alternatives in prior studies.

Secondly we assessed the value students attributed to each source of help available. The Knapp and Karabenick [1988] study did not evaluate students' perception of the quality of help provided by the various sources. Should a source of help be perceived as not being valuable, then perhaps some type of remedial action needs to be taken to improve its worth.

Next, we were interested in exploring the extent to which threat to self-esteem inhibited help-seeking. Past research has yielded mixed results. Some researchers suggest that seeking help may be related to a threat to self-esteem [Fisher et al., 1982; Newman, 1990; Nadler & Fisher, 1983]. However, college students surveyed by Knapp and Karabenick [1988] rated feelings of failure or embarrassment as unimportant reasons for not seeking help.

Finally we were interested in the impact of gender on students help-seeking behaviors. North American society is thought to value achievement and rugged individualism [Gross and McMullen, 1983]. According to Good et al. [1989], it is primarily men who have been socialized to value this norm. Seeking help, therefore, may be incongruent with values acquired through the process of socialization. Furthermore, there appears to be distinct gender difference in psychological help-seeking that is role related. Research has shown that women consistently report more positive attitudes toward seeking help than men [Fischer and Cohen, 1972; Fischer and Turner, 1970]. This may not, however, be the case today. Williams et al. [1988] note that the attitudes of students, particularly women students, are changing. They suggest that attitudinal differences between male and female students are decreasing.

SAMPLE

In order to answer our research questions, students enrolled in Principles of Financial Accounting I classes were surveyed.

Students were asked to complete a questionnaire on the day they took the final examination for the course. Nine sections of Accounting 201, taught by six different instructors during the Fall 1992 and Spring 1993 semesters were represented.

Responses were obtained from a total of 364 students. Ages ranged from 18 to 42. The average age of the students was 21 years. However, 51% of the students were either 19 or 20. Another 33% were between the ages of 21 and 23. Most of the students were sophomores (64%). In terms of gender, 160 students were female and 204 students were male. Sixteen percent of the sample were minority students. Both business (70%) and non-business majors (30%) were represented.

RESULTS

The first research question identified how frequently students were utilizing various sources of help available to them. A ranking by frequency of use for each source of help employed is provided in Table 1. The results indicated that students sought help most by contacting friends or classmates, followed by contacting their instructor, using the solutions manual, working the computerized tutorials, utilizing the accounting tutors, and viewing video tapes. Only 4% of the sample indicated that they did not use any source of help during the semester.

Table 1

Frequency Distribution of Source of Help Used at Least Once

SOURCE OF HELP	USAGE = 0	(%)	USAGE >= 1	(%)
Friends	68	(18.7%)	296	(81.3%)
Instructor	114	(31.3%)	250	(68.7%)
Solutions Manual	156	(42.9%)	208	(57.1%)
Computer Tutorial	267	(73.4%)	97	(26.4%)
Accounting Tutors	304	(83.5%)	60	(16.5%)
Video Tapes	320	(87.9%)	44	(12.1%)

n = 364

Average use is reported in Table 2 for those students who employed at least one or more sources of help during the semester. Students were asked to circle how frequently they contacted each source (1, 2, 3, 4, 5, or 6+ times) during the semester. Students reportedly sought help from friends or classmates a little more than three times during the semester. The instructor and solutions manual were used slightly over two times per student. It should be noted that the solutions manual was on reserve at the library to provide students with the opportunity to check their homework.

Table 2

Means, Standard Deviations, and Variances of Sources of Help Being Utilized

SOURCE	MEAN	STANDARD DEVIATION	VARIANCE
Friends	3.18	2.06	4.35
Instructor	2.17	1.93	3.71
Solutions Manual	2.17	2.20	4.86
Computer Tutorial	.81	1.57	2.46
Accounting Tutors	.42	1.13	1.26
Video Tapes	.24	.73	.53

n = 348

Next students were asked to rate the perceived value of each source of help with respect to helping them get a better than expected grade in the course. The responses ranged from "no difference" to a "tremendous" difference. Students were also asked to circle "not applicable" if they did not use a particular source of help. Approximately 50% of the students perceived help from their instructor as making a lot to a tremendous difference in their performance in the course. Utilizing the solutions manual was ranked second in terms of value, followed by friends or classmates, accounting tutors, the computerized tutorial,

respectively. Watching the video tapes was viewed as being the least useful source of help. Detailed descriptive statistics are provided in Tables 3 and 4.

Table 3

Frequency Distribution of Students Perceived Value of Source of Help

SOURCE	n	NONE	LITTLE	MODERATE	A LOT	TREMENDOUS
Friends	283	45 (15.9%)	71 (25.1%)	76 (26.9%)	61 (21.6%)	30 (10.6%)
Instructor	259	22 (8.5%)	31 (12.0%)	76 (29.3%)	77 (29.7%)	53 (20.5%)
Sol. Manual	219	28 (12.8%)	41 (18.7%)	57 (26.0%)	60 (27.4%)	33 (15.1%)
Com. Tutorial	120	37 (30.8%)	25 (20.8%)	33 (27.5%)	13 (10.8%)	12 (10.0%)
Acc. Tutors	97	29 (29.8%)	18 (18.5%)	27 (27.8%)	14 (14.4%)	9 (9.3%)
Video Tapes	73	36 (49.3%)	15 (20.5%)	17 (23.3%)	5 (6.8%)	- - -

Table 4

Means, Standard Deviations, and Variances of the Perceived Value of Each Source of Help

SOURCE	n	MEAN	STAN. DEV.	VARIANCE
Friends	283	2.86	1.23	1.51
Instructor	259	3.41	1.19	1.41
Solutions Manual	219	3.13	1.25	1.56
Computer Tutorial	120	2.43	1.30	1.70
Accounting Tutors	97	2.52	1.33	1.75
Video Tapes	73	1.88	.99	.99

The third research question determined the extent to which Principles of Accounting I students viewed seeking help as a threat to self-esteem. Two questions were posed in order to assess this. The first question asked the students to rate each source of help as to whether using it was considered a personal admission of failure. A 5 point Likert scale was used. A "1" represented strongly disagree and a "5" represented strongly agree. The majority of the students (54% to 64%) did not view seeking help as a personal admission of failure for all six sources of help identified. However, for each source listed, a substantial number of students (9.1% - 20.3%) did agree or strongly agree that seeking help was a personal admission of failure. Contacting the instructor was found to be the most

threatening. The frequency distribution for each source of help is provided in Table 5.

Table 5

Frequency Distribution for Admitting Failure by Seeking Help

SOURCE	STRONGLY DISAGREE	DISAGREE	UNDECIDED	AGREE	STRONGLY AGREE
Friends	149 (41.4%)	81 (22.5%)	73 (20.3%)	40 (11.1%)	17 (4.7%)
Instructor	161 (44.7%)	66 (18.3%)	60 (16.7%)	41 (11.4%)	32 (8.9%)
Sol. Manual	155 (43.1%)	70 (19.4%)	71 (19.7%)	47 (13.1%)	17 (4.7%)
Com. Tutorial	145 (40.3%)	65 (18.1%)	108 (30.0%)	29 (8.1%)	13 (3.6%)
Acc. Tutors	147 (40.8%)	49 (13.6%)	101 (28.1%)	38 (10.6%)	25 (6.9%)
Video Tapes	151 (41.9%)	64 (17.8%)	113 (31.4%)	23 (6.4%)	9 (2.5%)

n = 360

The second question concerning threat to self-esteem asked students to check the response that best described how they perceived seeking help outside of class in general. Approximately 64% of the students said they viewed help seeking as a positive way to solve a problem. Fourteen percent felt it was an unpleasant, but necessary experience to pass the class, while 20% had no opinion on the matter. Only 2.2% of the students responded that seeking help was viewed as a negative experience to be avoided, because it was considered a personal admission of failure.

The final research question considered gender differences. Based on a t-test of the various means, only two significant differences with respect to gender were detected. Female students (M = 2.16) on average perceived the value of watching the video tapes as being more helpful than the male students (M = 1.73), $t(46) = -1.74$, $p = .089$. Female students (M = 2.06) on average also viewed seeking help from the instructor as being slightly less of a personal admission of failure than did the male students (M = 2.33), $t(344) = 1.85$, $p = .065$.

DISCUSSION

The fact that friends or classmates followed by instructors were being asked for help most frequently supports the findings of Knapp and Karabenick [1988]. The Underutililzation of the videos, computerized tutorials, and accounting tutors may be due to access, computer literacy, or availability problems. One set of video tapes available for two hour reserve checkout at the campus library may not be convenient. Tutoring center hours currently tend to be scheduled during peak class period times. Perhaps our tutors need training in how to more appropriately help undergraduate students. With respect to the computerized tutorial, at least 50% of our students report having minimal to no exposure to computers in high school.

Despite the fact that students reported consulting friends or classmates most frequently, they perceived the value of the help received from their instructor as being most influential in

terms of improving their performance in the class. As accounting professors it was reassuring to know our help is valued.

Perhaps the most interesting results concern our third research question. Only 2.2% of the sample said they felt seeking help was a negative experience to be avoided. This finding appears to be consistent with those of Knapp and Karabenick [1988]. Further analysis indicated that all the students that perceived seeking help as a negative experience to be avoided did not seek help (8 students). Yet, many more students (51) agreed that utilizing particular sources of help was a personal admission of failure. For this group 80% did not use the videos; 70% did not use the computerized tutorials; 85% did not use the accounting tutors; 25% did not use the solutions manual; and 20% did not contact the instructor. The only source used by all of these students was friends or classmates. Did these students not seek help, because they did not need it? For one, future research needs to consider student achievement.

Finally, gender does not appear to influence academic help seeking. Our findings support the findings of Willaims et al. [1988] and contradict previous research from the fields of psychology, medicine and mental health.

Why do students fail to seek help? Some obviously do not need it. Research on help-seeking in adults suggests that awareness must be coupled with perception that problems can be solved by employing help, otherwise help will not be sought [Ames and Lau, 1982; Gross and McMullen, 1983; Tessler and Schwartz,

1972]. Ames and Lau [1982] suggest that college students who globally attribute poor performance to lack of intelligence do not view their problems as amenable to help. Karabenick [1990] suggests that students who misattribute problems to luck, teacher bias, inadequate guidance, undo difficulty, or lack of fairness do not seek help. These factors should be explored as they relate to the help-seeking behaviors of students enrolled in Principles of Financial Accounting classes.

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